



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

**ETA 3168.2026 *Meal Assembly Kitchens and Meal Delivery Businesses***

This ETA addresses Washington's business and occupation (B&O) tax and retail sales tax obligations for the preparation and delivery of entrées, meals, and other food products prepared by meal assembly kitchens or meal delivery businesses. The department has made updates to this ETA to address the taxation of meal delivery businesses and to clarify the applicability of certain NAICS (North American Industry Classification System) classifications used by food manufacturers.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

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STATE OF WASHINGTON  
FILED

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